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IN THE UNITED STATES PATENTS AND TRADEMARK OFFICE

K-2073CIP

Applicant : Yoshihiro Katsumata
Title : FLEXIBLE POLYURETHANE FOAM
Serial No. : 10/642,493
Filed : August 18, 2003
Group Art Unit : 1711
Examiner : John Coney

Hon. Commissioner for Patents
P.O. Box 1450, Alexandria, VA 22313-1450

December 20, 2004

AMENDMENT

Sir:

In response to the Office Action of June 24, 2004, please
amend the application, as follows:

Amendments to the Claims
Remarks